

SAFETY NET FOR ABUSED PERSONS, INC.
FINANCIAL REPORT
JUNE 30, 2000

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the entity and other appropriate public officials. The report is available to the public upon request at the Baton Rouge office of the Louisiana Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date DEC 27 2000

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BROUSSARD, POCHÉ, LEWIS & BREAUX, L.L.P.
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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Safety Net For Abused Persons, Inc.
New Iberia, Louisiana

We have audited the accompanying statement of financial position of Safety Net For Abused Persons, Inc. (a non-profit organization) as of June 30, 2000 and the related statements of activities and cash flows for the eighteen month period then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Safety Net For Abused Persons, Inc. as of June 30, 2000, and the changes in its net assets and its cash flows for the eighteen month period then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated October 5, 2000, on our consideration of Safety Net For Abused Persons, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering results of our audit.

Broussard, Poché, Lewis & Breaux, L.L.P.

Lafayette, Louisiana
October 5, 2000

SAFETY NET FOR ABUSED PERSONS, INC.

STATEMENT OF FINANCIAL POSITION

June 30, 2000

ASSETS

CURRENT ASSETS

Cash	\$ 39,203
Due from other agencies	27,633
Inventory	<u>844</u>

Total current assets	\$ <u>67,680</u>
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FIXED ASSETS

Property and equipment, net	\$ <u>142,917</u>
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SECURITY DEPOSIT

	\$ <u>349</u>
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Total assets	\$ <u>210,946</u>
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LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts payable	\$ 9,516
Accrued liabilities	11,067
Due to other agencies	374
Income tax payable	1,211
Deferred revenue	2,017
Current portion of note payable	7,500
Current portion of mortgage payable	<u>1,898</u>

Total current liabilities	\$ <u>33,583</u>
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LONG-TERM LIABILITIES

Note payable, less current portion	\$ 4,375
Mortgage payable, less current portion	<u>72,862</u>
	\$ <u>77,237</u>

Total liabilities	\$ <u>110,820</u>
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NET ASSETS

Unrestricted	\$ 82,244
Temporarily restricted	<u>17,882</u>

	\$ <u>100,126</u>
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Total liabilities and net assets	\$ <u>210,946</u>
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See Notes to Financial Statements.

SAFETY NET FOR ABUSED PERSONS, INC.

STATEMENT OF ACTIVITIES
Eighteen Month Period Ended June 30, 2000

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
REVENUES, GAINS AND OTHER SUPPORT			
Contributions	\$ 48,505	\$ -	\$ 48,505
Grant revenue	463,456	415	463,871
Fundraising events	827,039	-	827,039
Interest revenue	127	-	127
Miscellaneous revenue	1,448	-	1,448
Net assets released from restrictions:			
Satisfaction of program restrictions	<u>1,263</u>	<u>(1,263)</u>	<u>-</u>
Total revenues, gains and other support	<u>\$ 1,341,838</u>	<u>\$ (848)</u>	<u>\$1,340,990</u>
EXPENSES AND LOSSES			
Program expenses	\$ 477,496	\$ -	\$ 477,496
General and administrative expenses	77,724	-	77,724
Fundraising expenses	<u>764,288</u>	<u>-</u>	<u>764,288</u>
Total expenses	<u>\$ 1,319,508</u>	<u>\$ -0-</u>	<u>\$1,319,508</u>
Change in net assets	\$ 22,330	\$ (848)	\$ 21,482
Net assets at beginning of year	<u>59,914</u>	<u>18,730</u>	<u>78,644</u>
Net assets at end of year	<u>\$ 82,244</u>	<u>\$ 17,882</u>	<u>\$ 100,126</u>

See Notes to Financial Statements.

SAFETY NET FOR ABUSED PERSONS, INC.

STATEMENT OF CASH FLOWS
Eighteen Month Period Ended June 30, 2000

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$ 21,482
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	16,230
Increase in due from other agencies	(1,274)
Decrease in accounts payable	(479)
Decrease in accrued liabilities	(22,523)
Decrease in income tax payable	(854)
Decrease in due to other agencies	(409)
Increase in deferred revenue	<u>2,017</u>

Net cash provided by operating activities \$ 14,190

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of equipment	<u>\$ (1,695)</u>
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CASH FLOWS FROM FINANCING ACTIVITIES

Proceeds from issuance of note payable	\$ 15,000
Principal payments on note payable	(3,125)
Principal payments on mortgage payable	<u>(3,849)</u>

Net cash provided by financing activities \$ 8,026

Net increase in cash \$ 20,521

Cash at beginning of year 18,682

Cash at end of year \$ 39,203

SUPPLEMENTAL DATA

Interest paid	<u>\$ 9,308</u>
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See Notes to Financial Statements.

SAFETY NET FOR ABUSED PERSONS, INC.

NOTES TO FINANCIAL STATEMENTS

Note 1. Nature of Organization and Significant Accounting Policies

Nature of organization:

Safety Net For Abused Persons, Inc. (SNAP), is a non-profit organization that provides a wide range of services to victims of domestic violence. Its core service is providing shelter and support for victims and children. In addition, a 24 hour crisis line, individual assessment, and case management are provided. SNAP is also actively involved with community education including law enforcement training and support groups. SNAP coordinates domestic abuse intervention through the court system and provides mandated education for abusers.

The accompanying financial statements of the Organization have been prepared on the accrual basis of accounting.

The Organization is an exempt organization for Federal income tax purposes under Section 501(c)(3) of the Internal Revenue Code. However, certain fundraising activities of the Organization are not specifically exempt from income tax as further discussed in Note 11.

Significant accounting policies:

Support and expenses:

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets in the statement of activities as net assets released from restrictions. The Organization relies heavily on grants (government and other) and general public donations to support its operations.

Expenses are recorded when incurred in accordance with the accrual basis of accounting.

Allowance for doubtful accounts:

The Organization considers accounts receivable to be fully collectible; accordingly, no allowance for doubtful accounts is required.

NOTES TO FINANCIAL STATEMENTS

Property and equipment:

Purchased property and equipment are recorded at cost at the date of acquisition. Property and equipment purchased with grant funds are recorded as temporarily restricted contributions. In the absence of donor stipulations regarding how long the assets must be used, the Organization has adopted a policy of implying a time restriction that expires over the useful life of the assets. Depreciation is computed by the straight-line method based on the following estimated lives:

	<u>Years</u>
Buildings and improvements	27½
Furniture and equipment	5 - 7

Compensated absences:

Employees of SNAP earn annual leave in varying amounts depending upon length of service. Sick leave is earned at the rate of one day a month. Upon termination, no payment is made for unused sick leave, but accrued annual leave is paid up to a maximum of 24 months of accrual. Any liability for this accumulated leave is determined immaterial to the financial statements at June 30, 2000 and, therefore, not recorded.

Donated services:

SNAP receives donated services from unpaid volunteers who assist in program services during the year; however, these donated services are not reflected in the statement of activity because the criteria for recognition under SFAS No. 116 have not been satisfied.

Cash and cash equivalents:

For the purposes of the statement of cash flows, SNAP considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Note 2. Accounting Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTES TO FINANCIAL STATEMENTS

Note 3. Due From Other Agencies

Due from other agencies consisted of the following at June 30, 2000:

Federal government -	
FEMA grant	\$ 2,000
State of Louisiana -	
USDA grant	630
OWS grant	18,535
CVA grant	4,741
VAWA grant	<u>1,727</u>
	<u>\$ 27,633</u>

Note 4. Natural Classification of Expenses

Expenses incurred were for the following for the eighteen month period ended at June 30, 2000:

	Victim Support and <u>Shelter</u>	General and <u>Administrative</u>	<u>Fundraising</u>	<u>Total</u>
Salaries	\$ 292,328	\$ 52,125	\$ 38,658	\$ 383,111
Payroll taxes	30,407	3,988	2,949	37,344
Advertising	1,738	-	1,806	3,544
Bank charges	-	-	826	826
Depreciation	16,230	-	-	16,230
Dues and subscriptions	-	938	-	938
Insurance	45,540	6,985	-	52,525
Legal and accounting	7,000	1,507	1,463	9,970
Licenses and fees	-	-	275	275
Office	8,772	975	-	9,747
Rent	2,700	3,174	47,400	53,274
Prizes	-	-	597,975	597,975
Supplies	19,170	2,202	61,943	83,315
Telephone	16,940	1,882	-	18,822
Travel and conferences	8,027	892	-	8,919
Security	1,140	-	5,325	6,465
Utilities	10,803	1,200	-	12,003
Repairs and maintenance	8,324	925	-	9,249
Interest	8,377	931	-	9,308
Other	-	-	1,866	1,866
Income tax/ penalties	<u>-</u>	<u>-</u>	<u>3,802</u>	<u>3,802</u>
	<u>\$ 477,426</u>	<u>\$ 77,724</u>	<u>\$ 764,288</u>	<u>\$1,319,508</u>

NOTES TO FINANCIAL STATEMENTS

Note 5. Property and Equipment

Property and equipment consisted of the following at June 30, 2000:

Land	\$ 28,000
Buildings and improvements	151,191
Furniture and equipment	<u>45,491</u>
	\$ 224,682
Less accumulated depreciation	<u>(81,765)</u>
	<u>\$ 142,917</u>

Note 6. Temporarily Restricted Net Assets

Temporarily restricted net assets are available for the following purposes or periods as of June 30, 2000:

Building renovations provided by federal grant funds	\$ 15,316
Depreciation of equipment purchased with federal grant funds	<u>2,566</u>
	<u>\$ 17,882</u>

Note 7. Net Assets Released from Restrictions

Net assets were released from restrictions by incurring expenses satisfying the restricted purposes during the eighteen month period ended June 30, 2000:

Emergency Shelter Grants Program	\$ 62
Domestic Violence Program	<u>1,201</u>
	<u>\$ 1,263</u>

NOTES TO FINANCIAL STATEMENTS

Note 8. Summary of Grants/Contracts Funding

SNAP was funded through the following grants and contracts for the eighteen month period ended June 30, 2000:

<u>Funding Source</u>	<u>Award Number</u>	<u>Recognized Support</u>
Louisiana Commission on Law Enforcement:		
Domestic Violence Program	C99-4-005	\$ 37,005
Domestic Violence Program	98-C4-V.2-0361	55,966
Domestic Violence Program	M98-8-009	18,397
Domestic Violence Program	97-M8-M.05-0454	15,917
State of Louisiana:		
Office of Women's Services	CFMS #551154	143,881
Office of Women's Services	CFMS #536762	83,503
Department of Education Child and Adult Care Food Program	HP99-594	1,790
Departments of Education Child and Adult Care Food Program	CACFP99-09	4,817
Louisiana Bar Foundation:		
IOLTA Grant Program	99-0049	27,626
IOLTA Grant Program	2000-0042	11,961
City of New Iberia:		
Emergency Shelter Grant Program	CFMS #547068	5,159
Emergency Shelter Grant Program	CFMS #5236132	9,502
United States Department of Agriculture:		
Homeless Children Nutrition Program	FY 1999	1,211
Emergency Food and Shelter Program	CFDA 83.523	41,547
Lafayette Parish School Board:		
Summer Remediation and Enrichment Program	-	<u>5,589</u>
		<u>\$ 463,871</u>

Note 9. Mortgage Payable

At June 30, 2000, SNAP had a mortgage payable to a bank totaling \$74,760. The mortgage is payable in monthly installments of \$636, which includes interest, through June 26, 2002 with a final payment of the entire unpaid balance of principal and interest due on July 26, 2002. The mortgage is secured by the SNAP building. Maturities by year, including interest of \$11,847, are as follows:

2001	\$ 7,632
2002	7,632
2003	<u>71,343</u>
	<u>\$ 86,607</u>

NOTES TO FINANCIAL STATEMENTS

Note 10. Note Payable

During the eighteen month period ended June 30, 2000, SNAP received a \$15,000 loan from an undisclosed source, bearing no interest rate. SNAP began making monthly payments of \$625 to repay the loan at the discretion of SNAP's Board of Directors. As of June 30, 2000, \$11,875 was the outstanding balance of the loan.

Note 11. Income Taxes on Unrelated Business Income

SNAP has incurred unrelated business income tax on certain fundraising activities not specifically excluded by federal statutes. Income taxes have been provided as follows at June 30, 2000:

Federal tax provision	<u>\$ 3.109</u>
Cash payments for income tax during the year	<u>\$ 4.656</u>



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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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To the Board of Directors
Safety Net For Abused Persons, Inc.
New Iberia, Louisiana

We have audited the financial statements of Safety Net For Abused Persons, Inc. as of and for the eighteen month period ended June 30, 2000, and have issued our report thereon dated October 5, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Organization's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations and contracts, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under Government Auditing Standards and which is described in the accompanying schedule of findings and questioned costs as item 2000-3.

Retired:

Sidney L. Broussard, CPA* 1980

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Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Organization's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable

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conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Organization's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. The reportable conditions are described in the accompanying schedule of findings and questioned costs as items 2000-1 and 2000-2.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that the reportable conditions described above are material weaknesses.

This report is intended for the information of management, others within the Organization, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Broussard, Roche, Lewis & Breau, L.L.P.

Lafayette, Louisiana
October 5, 2000

SAFETY NET FOR ABUSED PERSONS, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Eighteen Month Period Ended June 30, 2000

We have audited the financial statements of Safety Net For Abused Persons, Inc. as of and for the eighteen month period ended June 30, 2000, and have issued our report thereon dated October 5, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our audit of the financial statements as of June 30, 2000 resulted in an unqualified opinion.

Section I - Summary of Auditors' Reports

A. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses ☒ Yes ☐ No

Reportable Conditions ☒ Yes ☐ No

Compliance

Compliance Material to Financial Statements ☒ Yes ☐ No

Section II - Financial Statement Findings

2000-1 Requests for Reimbursement

Finding: Several problems were encountered when testing the claims for reimbursement for the various grants. The problems encountered are detailed below.

1. When testing the May 2000 claim for reimbursement for the OWS grant, it was noted that proper documentation was not on file to support the amounts claimed. In addition, we were unable to recompute the fringe benefits claimed for reimbursement for the month of September 1999.
2. Two out of the eighteen claims for reimbursement filed during the period under the VAWA grant were clerically inaccurate. In addition, the September 1999 claim for reimbursement did not include \$21 of fringe benefits which appear to be allowable.
3. On the May 2000 ESGP grant claim for reimbursement, the amount of \$96 was included twice thus overstating the claim by that amount.
4. The April 1999 CVA grant request for reimbursement was missing from the grant file and could not be located. Also, there was no documentation on file to support the expenses claimed for the period January 1999 through September 1999. Based on our examination of the allowable items under the grant, it appears that the Organization overclaimed \$8,258 during this period. In addition, the May 2000 claim included fringe benefits of \$145 that was also claimed under another grant.

5. Salaries were claimed at 100% for two employees under the OWS grant for May 2000 that were not budgeted at the percents claimed. The grant agreement specified that one of the employees should have been claimed at 50.58% and the other not at all. Based on our testing, the overclaimed amount for these salaries was \$1,480.

Recommendation: Procedures should be established to ensure that claims for reimbursements and cost reports are prepared accurately for all grants. Proper documentation should be maintained to support claims. Requests and/or cost reports should be prepared by one person and checked by another to ensure accuracy prior to submission.

2000-2 Bingo Quarterly Reports

Finding: When testing the quarterly bingo reports, the problems detailed below were encountered.

1. For some of the items, the total of the amount reported on the quarterly bingo reports did not agree to the general ledger.
2. One quarter was tested in detail and the amount on the quarterly report did not agree to the licensee worksheet for two of the items tested.
3. Bingo statements prepared after the sessions were randomly selected for testing. Based on this testing, it was discovered that the statements were not always fully completed, and in one instance, the statement was clerically inaccurate.

Recommendation: Procedures need to be established to ensure that bingo statements are fully completed by the applicable employee. In addition, the quarterly bingo reports should agree to the licensee worksheets and they should be reconciled to the general ledger before submission.

2000-3 IOLTA Grant Budget

Finding: The budget for the IOLTA grant indicates that expenses are to be claimed only for salaries and fringe benefits. However, when testing the quarterly cost reports, it was noted that the Organization claimed \$1,123 of mileage for employees and rent expense. There was no budget revision on file to allow funds to be spent for these items.

Recommendation: Claims should be made in accordance with the grant agreement. A budget revision should be requested and approved before any additional/different expense items are claimed.

SAFETY NET FOR ABUSED PERSONS, INC.

SCHEDULE OF PRIOR YEAR FINDINGS
Eighteen Month Period Ended June 30, 2000

Section I. Internal Control and Compliance Material to the Financial Statements

98-1 Disbursements

Recommendation: The following procedures need to be established to provide for a better system of internal control over the disbursement process:

1. Two signatures should be required on all disbursements and SNAP should take immediate action to effect this change in policy. In addition, duties related to the disbursement process need to be segregated, as much as possible, to avoid the situation where one individual performs all the functions.
2. Payments should be made only when there is adequate support for the disbursement and the support should be maintained by SNAP.
3. Payments should be made on a timely basis to avoid late charges.
4. Any anticipated purchases of goods or services from related parties should require Board approval.

Current Status: The procedures detailed above have been implemented.

98-2 Payroll Reports

Recommendation: Procedures need to be established to ensure that payroll reports and all related deposits are filed and paid on a timely basis.

Current Status: Payroll reports and related deposits are filed and paid on time.

98-3 Claims for Reimbursement/Cost Reports

Recommendation: Procedures need to be established to ensure that claims for reimbursements and cost reports are prepared accurately for all grants.

Current Status: Procedures have been established; however, problems still exist as noted at 2000-1 in the current year audit.

98-4 Petty Cash

Recommendation: Procedures need to be established to properly handle petty cash. These would include maintaining receipts any time the funds are used and submitting the receipts to the bookkeeper whenever petty cash is low and needs to be replenished.

Current Status: Procedures are now in place for petty cash.

98-5 Cash Receipts

Recommendation: Duties related to the handling of cash donations need to be segregated, as much as possible, to avoid the situation where one individual handles all aspects of the transaction.

Current Status: Cash donations have been reduced to a minimum and procedures are now in place where one individual does not handle all the aspects of the transaction.

98-6 IOLTA Program Grant

Recommendation: Procedures need to be established to ensure that all grant requirements are complied with.

Current Status: Procedures are now in place to ensure compliance with grant requirements.

98-7 Submission of Audit Report

Recommendation: In the future, every effort should be made to assure that all required information is available to allow the timely completion of the audit.

Current Status: Information was made available to allow the timely completion of the audit.

Section II. Internal Control and Compliance Material to Federal Awards

Not applicable.

Section III. Management Letter

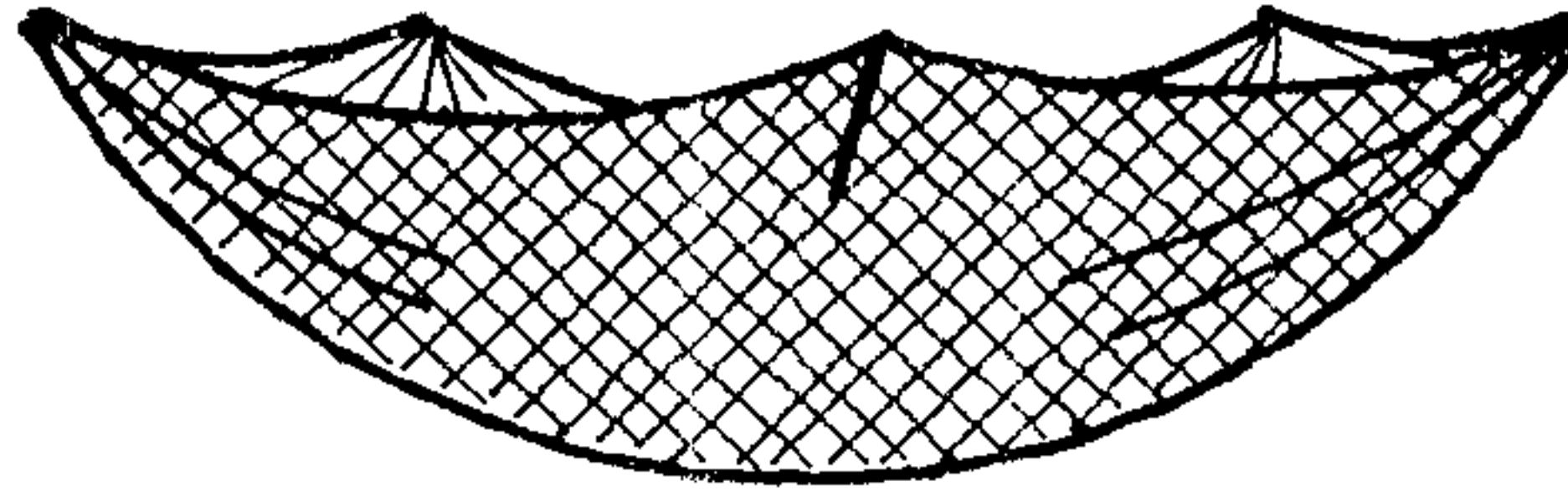
The prior year's report did not include a management letter.

SAFETY NET FOR ABUSED PERSONS

(337) 367-SNAP



(337) 367-7627



December 11, 2000

Dr. Daniel Kyle
Legislative Auditor
State of Louisiana
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

Safety Net for Abused Persons, Inc. respectfully submits the following corrective action plan for the year ended June 30, 2000.

Name and address of independent public accounting firm:
Broussard, Poche', Lewis & Breaux, L.L.P.
Certified Public Accountants
Post Office Box 61400
Lafayette, Louisiana 70596-1400

Audit period: January 1, 1999 through June 30, 2000

The findings from the 1999 schedule of findings are discussed below. The findings are numbered consistently with the number assigned in the schedule. Only sections that include findings are addressed.

Section II - Financial Statement Findings Attached

SAFETY NET FOR ABUSED PERSONS, INC.
FINANCIAL REPORT – JUNE 30, 2000

RESPONSE TO SECTION II – FINANCIAL STATEMENT FINDINGS

2000-1 Requests for Reimbursement

- Expenditures shall be recorded adhering to the budget line items for each grant.
- Monthly general ledger reports for each grant will be used to request reimbursement of actual expenditures. A copy of the general ledger report, which details support documentation, for the claim for reimbursement will be attached to each cost report for easy reference to expenditures. The reports will be prepared by the accounting representative and cross-checked by executive director. This process is currently operating for the 2000-2001 fiscal year.
- Requests for reimbursement of grant expenditures will be prepared at the end of the reporting period.

2001-2 Bingo Quarterly Reports

- The applicable employee, with new computer software installed, will complete all reports with accuracy in a timely manner to be submitted to CPA monthly.
- A CPA firm has been hired to complete all forms and reports as well as insuring accuracy for Bingo.
- The completed reports from applicable employee and CPA firm will be cross-checked by the general ledger through the accounting representative and executive director before submission.

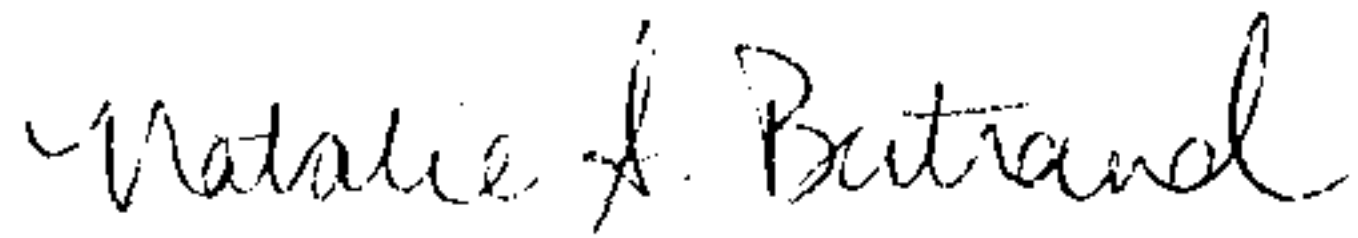
2000-3 IOLTA Grant Budget

- IOLTA reports will be prepared by accounting representative and cross-checked by executive director with reference to budget and grant requirements. Any future and current changes to budget lines items will be submitted with a budget revision for approval as outlined within the grant requirements.

If the Legislative Auditor has questions regarding this plan, please call me at (337) 367-7627.

Sincerely yours,

SAFETY NET FOR ABUSED PERSONS, INC.

A handwritten signature in cursive script that reads "Natalie S. Bertrand".

Natalie S. Bertrand
Executive Director